## **Sales Tax - Vending Machines**

Can a vending machine be confiscated if there is no decal?

Yes. If a vending machine owner/operator is not properly registered or does not have proper identification such as a department issued decal for a vending machine, the machine can be subject to seizure by the Colorado Department of Revenue.

At the time a vending machine operator obtains a sales tax license, they are required to purchase identification decals for each vending machine. **Exception:** Decals are not required on copiers.

To obtain the decals, complete a "Request For Vending Machine Decals" (DR 0235) and send it with the required fees. The decal should be placed on the front or side of the machine and should **always** be visible and accessible. The sticker makes it possible for Department of Revenue agents to identify the machine and its owner.